STATE OF WISCONSIN

Town of Roxbury

Dane County

Notice is hereby given that the Board of Review for the Town of Roxbury, Dane County, Wisconsin will hold its first meeting on may 17,2018 from 6:00 p.m. to 8:00 p.m. at Roxbury Town Garage at 7167 Kippley Road.

Please be advised of the following requirements to appear before the board of review, procedural requirements if appearing before the board.

- No person will be allowed to appear before the board of review to testify to the board by telephone, or to contest the amount of any assessment of real or personal property if the person has refused to a reasonable written request by certified mail of assessor to review the property.
- 2. After the first meeting of the board of review and before the board's final adjournment, no person who scheduled to appear before board of review may contact or provide information to a member of the board of review about person 'objection, except at a session of the board.
- 3. The board of review may not hear an objection to the amount or valuation of property' unless, at least 48 hours before the first scheduled meeting, the objector provides to the board' clerk written or oral notice of an intend to file an objection, except that upon a showing of good cause and submission of a written objection. the board shall wave that requirement during the first 2 hours of the board's first scheduled meeting, and the board may wave that requirement up to the 5th day of the session or up to the end of final day of session if person is less than 5days with proof of extraordinary circumstances for failure to meet the 48 hour notice requirement and failure to appear before the board of review during the first scheduled meeting.
- 4. Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of board of review within the first 2 hours of the board's first scheduled meeting, except that, upon evidence or extraordinary circumstances, the board may waive that requirement up to the end of the 5th day of the session or up to the end of the final day of the session if the session is less than 5 days. The board may require objections to the amount or valuation of property to be submitted on forms approved by the Department of Revenue, and the board shall require that any forms include stated valuation of the property in question, persons who own land and improvements to that land may object to the aggregate valuation of that land or only to the

value of improvements to that land. No person may be allowed in any action or procedure to question the amount or valuation of the property unless the written objection has been filed and that person is in good faith presented evidence to the board, under oath, of all that person's property LIABLE to assessment in the district and the and the value of that property. The requirement that objection be in writing may be waived by express action of the board.

- 5. When appearing before the board the board of review, the objecting person shall specify in writing the person's estimate of the value of the land of the improvements that are subject of the person's objection and specify the information that the person used to arrive at that estimate.
- 6. No person may appear before the board of review, testify to the board by telephone, or object a valuation if that valuation was made by the assessor or the objector using income method of valuation, unless the person supplies the assessor with all the information about income and expense, as specified in the assessor manual under s.7303(2al) Wis. stats. That the assessor requests. The Town of Roxbury has an ordinance for the confidentiality of information about income and expenses that is provided to the assessor under the paragraph that provides exception for the persons using information in the discharge of duties imposed by law or the duties of their office or by order of a court. The information that is provided under this paragraph, unless a court determined that it is inaccurate, is not subject to the right of inspection and coping under. 19.35(1) Wis. stats.
- 7. The board shall hear upon oath, by telephone, all ill or disabled persons who present to the board a letter from a physician or osteopath that confirms their illness or disability. No other persons may testify by telephone.
- 8. No person may appear before the board of review, testify to the board by telephone, or contest the amount of any assessment unless at least 48 hours before the first meeting at the board, or at least 48 hours before the objection is heard if objection is allowed under 70.74(3)(a). Wis. stats. That person provides to the clerk of the board of review notice as to whether the person will ask for removal of a member of the board of review and if so, which member and provides a reasonable estimate of the length of time the hearing will take.

Notice is hereby given this 26 day of April 2018

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Robert M. Pings-Clerk